

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (CGM)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Debtor,

IRVING H. PICARD, Trustee for the Liquidation of  
Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

ESTATE OF BOYER PALMER, DIANE  
HOLMERS, in her capacity as Personal  
Representative of the Estate of Boyer Palmer, and  
BRUCE PALMER, in his capacity as Personal  
Representative of the Estate of Boyer Palmer,

Defendants.

Adv. Pro. No. 10-04826 (CGM)

**MEDIATOR'S FINAL REPORT**

Hon. Allen Hurkin-Torres (Ret.), the mediator in the above-captioned adversary proceeding (the "Adversary Proceeding") submits this final report pursuant to Local Rule 9019-1 and section 3.4 of the Procedures Governing Mediation of Matters of the United States Bankruptcy Court for the Southern District of New York and reports as follows:

1. A mediation session in the Adversary Proceeding took place on April 15, 2021 via a virtual Zoom conference.
2. The parties negotiated in good faith and complied with all relevant orders governing the mediation including the Bankruptcy Court's Order entered November 10, 2010, (1) Establishing Litigation Case Management Procedures for Avoidance Actions and (2) Amending the February 16, 2010 Protective Order, but were unable to reach a mutually satisfactory resolution of the disputes involved in the Adversary Proceeding.
3. Accordingly, as further attempts to resolve this matter via settlement would not be productive, mediation in this matter should be deemed concluded.

Dated: May 5, 2021  
New York, New York

/s/ Allen Hurkin-Torres  
Hon. Allen Hurkin-Torres (Ret.), Mediator